

## **Utah State Tax Commission**

# TC-34 Municipal Telecommunications Franchise Tax Return Coupons

Please verify coupon due-date before mailing. Coupons are preprinted with company name and tax period, and are not transferable to other accounts.

NEW TAX: Effective July 1, 2004.

# Municipal Telecommunications Franchise Tax Return Instructions

This tax is required on telecommunication services, as provided in Part 4 of the Telecommunications License Tax Act.

Complete and file this return with the Utah State Commission. Mail to the address on the front of the coupon. Additionally, you are required to file the supplemental schedule, TC-34Q, over the Internet by the last day of the month following the calendar month in the services are billed.

#### Please file original. Retain photocopy for your records.

- Line 1 Enter the amount of gross receipts, rounded to the nearest whole dollar, from telecommunication services billed for the month. Find the current tax rate online at **tax.utah.gov/taxes** for each municipal jurisdiction. The tax due on line 1 must agree with the total reported on the supplemental schedule, TC-34Q.
- Line 2 Adjustments may be made for bad debts and canceled services upon which the tax has been reported and paid in full by the service provider to the Tax Commission. These amounts must be included in the supplemental schedule, TC-34Q, and identified by municipality. Any adjustments should be documented and the records retained in case of audit. Do not submit this documentation with the return.

Line 3 Add the amounts on lines 1 and 2 and enter the total on this line. This total must agree with the total entered on the supplemental schedule, TC-34Q. **Remit this amount.** 

Sign and date the coupon return. Include your telephone number and e-mail address

Payment may be remitted with the coupon return in the envelope provided, or pay by EFT using code 0408.

If you have questions or concerns regarding the return or schedule, please call (801) 297-2200 or (800) 662-4335, outside Salt Lake area.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-2020. Please allow three working days for a response.

### Municipal Telecommunications Franchise Tax - TC-34

Fed. ID Number Filing Period Due Date

I declare under penalty of perjury that, to the best of my knowledge and belief, this information is correct and complete.

**Authorized Signature** 

UTAH STATE TAX COMMISSION
MUNICIPAL TELECOMMUNICATIONS TAX
210 N 1950 W
SLC UT 84134-0130

	Gross Receipts	Tax Rate	Tax Due	
I. Telecommunications Services			\$	00
2. Adjustments (see instructions)				00
3. TOTAL TAX DUE AND PAYABLE			\$	00

	Check here if funds are remitted by EFT. Use EFT code 408.			
Date	Telephone			
	E-mail address			

# **Change Form for Preprinted Information**

Change in Business Name			Business Discontinued				
New name:			Effective date:				
Change in Mailing Address			Change in Business Address				
Name			Business name				
New address			New address				
City	State	ZIP code	City		State	Zip code	
Account number	Telephone number		Account number		Telephone number		
Request for New Application	Co	mplete this section only w	hen changing o	wnership status			
Business name				Contact person			
Address		City		State	Zip code		